

City of Black River Falls  
**COMMON COUNCIL – AGENDA**

Tuesday – October 6, 2026 – 6:00 PM  
City Hall – 101 S. Second Street, Black River Falls, WI

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**Join Zoom Meeting:**

<https://us02web.zoom.us/j/86241711746?pwd=3jlmdQUH6aHx285zblkyh27Na3byaM.1>

**Or Dial:** 1-312-626-6799

**Meeting ID:** 862 4171 1746

**Password:** cityhall

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Reading of the Minutes of the September 16, 2026 Special Common Council Meeting –  
Action
5. Citizens in Attendance
6. Committee Reports:
  - a. Business Improvement District September 17, 2026
  - b. Utility Commission September 28, 2026
7. 2027 Contract between the City and the Municipal Street Department Teamsters General Union Local 662 – Action
8. **RESOLUTION 2026-04** – A resolution to borrow \$363,000 from Waumandee State Bank at an interest rate of 4.95% for a term of 12-months for 2026 Street Department Capital items – Action
9. **ORDINANCE 907** – An ordinance regarding state traffic codes adopted – 1<sup>st</sup> Reading
10. Confirmation of Mayor’s appointments to the Ad Hoc Housing Study Steering Committee – Action
11. 2027 Proposed City operating and capital budgets – Discussion only
12. Meetings: Committee of the Whole **Wednesday, October 21, 2026 6:00 PM**
13. Adjourn

Posted: October 2, 2026

The Common Council met in special session at City Hall in the City of Black River Falls on September 16, 2026 at 6:00 P.M. Alderpersons E. Rave, Gearing-Lancaster, Wussow, Ammann, and Peloquin were present. Alderperson Busse attended remotely via Zoom meetings. Alderperson M. Rave was excused. Mayor J. Eddy presided.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson E. Rave to dispense with the reading of the minutes of the September 1, 2026 Common Council meeting and approve as presented. Motion carried.

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#### **CITIZENS IN ATTENDANCE**

There were 4 citizens in attendance for agenda items.

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#### **COMMITTEE REPORTS**

School District of Black River Falls representatives presented information on the school districts November 3, 2026 referendum question requesting to allow the district to exceed revenue limits by \$1 million for four years for operational expenses.

The City Administrator presented the proposed 2027 Capital Budget and highlighted specific projects for each department and the total budget of \$453,900 for capital outlay which represents a 2% increase from 2026. The capital budget includes proceeds from a \$400,000 LRIP grant and a debt issuance of \$550,000 to cover the city's share of the Forrest Street reconstruction project.

The Department Head monthly reports were reviewed. Department heads present were Darryl Nelson, Jarod Meyer, Travis Brown, Cara Hart, and Brad Chown. Mark Nordahl was excused.

1. The Street Superintendent advised they have hired a new mechanic, and he will be starting on September 28<sup>th</sup>. He will provide a more detailed introduction in his next monthly report.
2. The City Administrator advised we may see 30-40 offers extended for the Make My Move talent recruitment program before we get a mover to progress in the program because the applicants are often applying with multiple municipalities and evaluate offers from each before deciding.

It was moved by Alderperson Wussow, seconded by Alderperson Busse to approve **ORDINANCE 906** – an ordinance repealing and recreating Section 11.06 of the Code of Ordinances regarding prohibition of smoking, vaping, and tobacco products at Marks Field. Motion carried. The complete ordinance is available on the city's website and at city hall.

It was moved by Alderperson Peloquin, seconded by Alderperson E. Rave to approve a 6-month pilot program for a 4-day work week schedule for Deputy Clerk/Treasurer positions as presented. Motion carried.

It was moved by Alderperson Busse, seconded by Alderperson Gearing-Lancaster to approve the vouchers for August 2026 Check #77362 - #77486 totaling \$482,736.14. Motion carried.

It was moved by Alderperson Wussow, seconded by Alderperson Peloquin to approve the City Treasurer's Report for August 2026. Motion carried.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Ammann to approve the Revenue & Expense Report for July 2026. Motion carried.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Wussow to appoint Brenda Miles as the Ward 4 Alderperson replacing Justin Dougherty and serving the remainder of his term. Motion carried.

It was moved by Alderperson Wussow, seconded by Alderperson E. Rave to adjourn. Motion carried at 7:10pm.

A. Brad Chown  
City Administrator

A meeting of the Business Improvement District (BID) Board was held at City Hall on September 17, 2026, at 5:30 P.M. Board members Kylee Wussow, Duane Johnson, Andrea Hoffman and Vincent Meyer (5:39pm) were present. Matt Gardner was present via zoom. Black River Area Chamber of Commerce Executive Director Robert Crampes and Deputy Clerk, Rhonda Ammann were also present.

1. Board member Kylee Wussow called the meeting to order at 5:30 pm.
2. The Board reviewed the I-94 Billboard campaign with Matt Gardner representing Lamar.
3. It was moved by K. Wussow, seconded by D. Johnson to discontinue with the Billboard Campaign. Motion carried.
4. There was discussion on the downtown decorative tree replacements.
5. It was moved by D. Johnson, seconded by V. Meyer, to accept the proposal from Legacy-Trees to replace trees on Main Street at \$300 per tree. Motion carried.
6. It was moved by A. Hoffman, seconded by D. Johnson to award a Sign Grant in the amount of \$750 to Marianna Fitness LLC DBA Embers Rising Dance located at 9 Main Street. Motion carried.
7. It was moved by A. Hoffman, seconded by V. Meyer to award a Sign Grant in the amount of \$750 to Wylde Child Tattoo located at 320 Main Street. Motion carried.
8. The Chamber Director was in attendance and discussed the BID-Chamber Downtown Business Partnership with the board. This is a One-Year Pilot Proposal for Downtown Business Membership and Services. There was great discussion on how it would work and the benefits entailed.
9. It was moved by D. Johnson, seconded by V. Meyer, to move forward with the proposal. Motion carried.
10. It was moved by D. Johnson, seconded by V. Meyer to adjourn. Motion carried at 6:15 pm.

Rhonda Ammann  
Deputy Clerk/Treasurer

## BLACK RIVER FALLS UTILITY COMMISSION MEETING MINUTES

September 28, 2026

Utility Commission Vice President Don Mathews called a meeting of the Black River Falls Municipal Utility Commission to order on September 28, 2026 at 3:32 p.m. in the Utility Conference Room at 349 South McKinley Street. Commissioners in attendance were Jeff Amo, Joel Busse, and Jay Eddy. Coomission President John Lund was excused. Also present were General Manager Casey Engebretson and Garrett Aleckson (Banner Journal).

A motion was made by Commissioner Eddy and seconded by Commissioner Amo to approve the minutes from the August 31<sup>st</sup>, 2026 regular meeting.

Aye: Amo, Busse, Eddy, and Mathews  
Motion carried.

The Commission reviewed the August 2026 vouchers.

A motion was made by Commissioner Amo and seconded by Commissioner Eddy to approve the accounts payable vouchers; VC #43843, CK #43991 – 44054 and EP #101046 - 101052 – Totaling \$716,721.36.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

The Commission reviewed the August 2026 arrears.

The Commission reviewed the 2027 final electric, water, and sewer budgets. Casey Engebretson stated the final budget was updated with actual August financials.

A motion was made by Commissioner Amo and seconded by Commissioner Busse to approve the 2027 Electric, Water, and Sewer budgets as presented.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

Casey Engebretson reminded the Commission that the WDNR has issued a WPDES Wastewater Sludge PFAS General Permit, requiring PFAS testing on the sludge at the WWTP. Test results were received, however, the WDNR were concerned about the accuracy of the test results, due to there being a quality control qualifier from the laboratory. The WDNR required the Utility to re-test and the new results showed a lower concentration of PFOA and PFOS than the initial results. BRFMU will be placed in Tier 1, requiring only annual sludge PFAS testing.

Casey Engebretson informed the Commission that the steel structures and mechanisms in the WWTP's gravity thickener are showing signs of significant corrosion. A quote from Crane Engineering was received for \$97,786 for the replacement and/or refurbishment of steel and mechanical components. Crane rental was not included.

A motion was made by Commissioner Eddy and seconded by Commissioner Amo to authorize the work in accordance with the quote.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

Casey Engebretson informed the Commission that the Return Activated Sludge (RAS) pumps have been experiencing issues which have had a negative effect on treatment of phosphorus. Staff have replaced conduit and wire, along with the rebuild of one of the three (3) existing pumps. Staff will consider a second pump rebuild and possibly the purchase of one (1) additional new pump.

BRFMU IS AN EQUAL OPPORTUNITY PROVIDER

Casey Engebretson reported that the line crew has finished the installation of a concrete pad at Lincoln Substation in preparation of the purchase of a substation transformer.

Casey Engebretson reported that the line crew has been busy with new service installations to five (5) new houses in Lallapaloosa Subdivision. Additionally, the owner of a future campground on E. Lincoln has decided to move forward with the campground project. The owner paid for the customer portion and staff have ordered necessary materials and equipment. The installation of the underground conduit and primary, along with junction boxes will be installed in October. The switchgear has a longer lead time and will be installed when received, likely in the Spring of 2027.

Casey Engebretson presented two (2) sponsorship requests to the Commission. Casey stated the BRF Rotary requested a \$500 donation for the Annual BBQ Cook-Off, which could be funded through the Customer Services & Branding fund. The Black River Area Chamber of Commerce requested a sponsorship donation for the annual Trail of Terror, which could be funded through the Economic Development fund.

A motion was made by Commissioner Amo and seconded by Commissioner Eddy to donate \$500 to the BR Rotary and \$2,000 to the Black River Area Chamber of Commerce.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

The Commission reviewed the Central States TeamCare health insurance proposals. There are two (2) separate agreements, one for represented (union) and the other for non-represented (non-union administrative). Rates are the same for both and offer coverage for 2027 (3.95% increase over 2026), 2028 (4.01% increase over 2027), and 2029 (6.01% increase over 2028).

A motion was made by Commissioner Busse and seconded by Commissioner Amo to authorize Casey Engebretson to execute both the represented and non-represented group agreements with Central States TeamCare.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

Casey Engebretson informed the Commission of the need to name a new Commission Secretary.

A motion was made by Commissioner Eddy and seconded by Commissioner Amo to appoint Commissioner Busse as Commission Secretary.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

Next Meeting: October 26, 2026 @ 3:30 p.m.

A motion was made by Commissioner Eddy and seconded by Commissioner Amo to adjourn the meeting at 4:02 p.m.

Aye: Amo, Busse, Eddy, and Mathews  
Motion Carried.

Casey Engebretson, General Manager  
comm.mtg.minutes.9.28.2026

Agreement between the

**City of Black River Falls**

and the

**Municipal Street Department**

**Teamsters General Union**

**Local 662**

affiliated with

**International Brotherhood of  
Teamsters**

**2027**

## **Agreement**

1. This agreement is made and entered into by and between the City of Black River Falls Municipal Street Department referred to as "Employer", and General Teamsters Local 662, affiliated with the International Brotherhood of Teamsters, referred to as "Union".
2. The Employer hereby recognizes the Union as the exclusive bargaining agent for all full and part-time employees for the City of Black River Falls Street Department.
3. The Employer possesses the right to operate the City government, but the rights must be exercised with the provisions of this contract and the City Employee Handbook.

## **Article I—General**

1. Excluded from the bargaining unit is the Department Head position.
2. If any new positions are added they automatically become part of this bargaining unit.
3. The Employer grants each employee two (2) personal days off. The Department Head has to agree to the personal day before it can be taken off.
4. 25<sup>th</sup> year and beyond on anniversary of hire—two hundred (200) hours of annual vacation pay (This vacation is earned at 7.70 hours per pay period)
5. Employees who are "called in" to work shall receive a minimum of two (2) hours of pay at 1.5 times the normal pay rate.

## **Article II—Union Activities**

1. All union activity will be conducted off the job, with the exception of:
  - a. Properly processing grievances when there is no other recourse
  - b. Union officers in their normal union duties or while working with union representatives
2. The Employer agrees to provide bulletin board space for the Unions use for posting notices regarding Union affairs. The Union agrees to not post any material that is negative towards the Employer or labor-management relations. If this should occur the Employer reserves the right to deny the Union use of such bulletin board.

## **Article III—Duration of Agreement**

1. This agreement shall have an effective date January 1, 2027 and shall continue until December 31, 2027.
2. The Employer and the Union shall meet on or before October 1, 2027 to exchange written proposals for 2028.

## **Article IV—Seniority**

The Employer agrees to recognize seniority by classification in layoff, recall, and vacations.

## **Article V—Uniform Allowance**

The Employer shall pay each full-time employee five-hundred dollars (\$500.00) a year for purchasing work related clothing. Part-time employees shall receive a prorated annual uniform allowance based on the average number of hours worked per pay period times \$6.25. This will be paid to the employee on the first pay day in July. The Employer will provide the needed safety equipment.

### **Article VI—Emergency Declaration**

In case of an emergency, the Street Superintendent can shift starting times so as to be able to clear the problem with minimal effect on daily activities in the City.

### **Article VII—Wages**

1. Effective on January 1, 2027 and proceeding to December 31, 2027, employees shall be paid the hourly wages of:
  - a. Regular Full-Time
    1. Laborer/Operator \$27.87
    2. Mechanic \$28.60
  - b. Regular Part-Time
    1. Without CDL Endorsements \$19.08
    2. With CDL Endorsements \$20.59
  - c. New Full-Time Employees
    1. 1<sup>st</sup> six (6) months, 90% of hourly rate
    2. 2<sup>nd</sup> six (6) months, 95% of hourly rate
    3. End of probation period—Full Wage

### **Article VIII—No Strike Clause**

Neither the Union nor any officer, agent or employee will instigate, promote, encourage, sponsor, engage in or condone any strike, slowdown, concerted work stoppage, or any other intentional interruption of work during the term of this agreement.

### **Article IX—Savings Clause**

If any article of this Agreement is held to be invalid by operation of law or by any tribunal of competent jurisdiction, or compliance with or enforcement of any article or part should be restrained by such tribunal, the remainder of this Agreement shall not be affected thereby.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**City of Black River Falls**  
Black River Falls, Wisconsin

BY: \_\_\_\_\_  
Jay Eddy, Mayor

ATTEST BY: \_\_\_\_\_  
Alex B. Chown, City Administrator

**General Teamsters Union**  
Local 662 - Street Department  
Eau Claire, Wisconsin

BY:  \_\_\_\_\_  
Aaron Bembnister, Business Agent

BY:  \_\_\_\_\_  
Ryan Johnson, Steward Local 662

**CITY OF BLACK RIVER FALLS RESOLUTION 2026-04**

**A RESOLUTION TO BORROW \$363,000 FOR JOHN DEERE 624H LOADER AND  
CRUSHING OF DEBRIS PILE FOR ROAD BASE MATERIAL**

**WHEREAS**, The City of Black River Falls, Jackson County, Wisconsin (“City”), is presently in need of funds aggregating **\$363,000.00** for the public purpose of **purchasing a John Deere 624H Loader with snow plow attachments and crushing of debris pile for road base material**; and

**WHEREAS**, The Common Council approved the purchase of a John Deere 624P Loader with snow plow equipment at a cost of \$294,194.00; and

**WHEREAS**, The Common Council awarded a bid for crushing of debris pile for road base material to PGA, Inc. at a cost of \$69,551.80; and

**WHEREAS**, the Council deems it necessary and in the best interest of the City that, pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, the sum of Three Hundred Sixty Three Thousand Dollars and No Cents **(\$363,000.00)** be borrowed for such purpose upon the terms and conditions hereinafter set forth:

**NOW, THEREFORE, BE IT RESOLVED** that for the purpose hereinabove set forth, the City, by its Mayor, and City Administrator, pursuant to section 67.12(12), Wisconsin Statutes, borrow from the **Waumandee State Bank, Black River Falls, WI** (“Lender”), the **sum of \$363,000.00**, and, to evidence such indebtedness, said Mayor and City Administrator shall make, execute and deliver to the Lender for and on behalf of the City the promissory note of the City, in the said principal amount with **interest at the rate of Four and Eighty-Five Hundredths percent (4.85%) per annum** for a **term of 12 months** with **annual principle and interest payments** with the **first and sole payment due in 2027** and **with no penalty for early payment**.

\_\_\_\_\_  
Jay Eddy, Mayor

\_\_\_\_\_  
Alex B. Chown,  
City Administrator

**CITY OF BLACK RIVER FALLS RESOLUTION 2026-04**

It was moved by Alderperson \_\_\_\_\_ and seconded by  
Alderperson \_\_\_\_\_ that the foregoing Resolution be adopted.

After discussion, upon roll call vote, the following voted "Aye". \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The following voted "No". \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THE MAYOR DECLARED THE RESOLUTION ADOPTED**

**Acknowledgment:**

STATE OF WISCONSIN            )  
                                          )ss.  
COUNTY OF JACKSON         )

Personally came before me this \_\_\_\_ day of \_\_\_\_\_, 2026. The above-named Jay Eddy and Alex B. Chown, to me known to be the Mayor and City Administrator respectively of the City of Black River Falls, Jackson County, Wisconsin respectively, and to me known to be the persons who executed the foregoing instrument and acknowledge the same.

\_\_\_\_\_  
\_\_\_\_\_, Notary Public  
Jackson County, State of Wisconsin  
My Commission expires: \_\_\_\_\_

The undersigned who is the duly appointed, qualified and acting City Administrator of the City of Black River Falls, Jackson County, Wisconsin hereby certifies that the foregoing is a true and complete copy of the City of Black River Falls Resolution 2026-04, which was adopted by the Common Council of the City of Black River Falls, Jackson County, Wisconsin on this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Alex B. Chown, City Administrator  
Black River Falls, Wisconsin

## **CITY OF BLACK RIVER FALLS ORDINANCE NO. 907**

### **AN ORDINANCE REPEALING AND RECREATING SECTION 7.01 OF THE CODE OF ORDINANCES FOR THE CITY OF BLACK RIVER FALLS, JACKSON COUNTY, WISCONSIN REGARDING STATE TRAFFIC LAWS ADOPTED**

The Common Council of the City of Black River Falls, Jackson County, Wisconsin, do ordain as follows:

#### **SECTION 1.**

Section 7.01 of the Code of Ordinances of the City of Black River Falls is hereby repealed and recreated to read as follows:

#### **7.01 STATE TRAFFIC LAWS ADOPTED.**

(a) STATE TRAFFIC LAWS ADOPTED. Except as otherwise specifically provided in this chapter, the statutory provisions in Chs. 340 to 348, Wis. Stats., describing and defining regulations with respect to vehicles and traffic, exclusive of any provisions therein relating to penalties to be imposed and exclusive of any regulations for which the statutory penalty is a fine or term of imprisonment, are hereby adopted and, by reference, made a part of this chapter as if fully set forth herein. Any act required to be performed or prohibited by any statute incorporated herein by reference is required or prohibited by this chapter. Any future amendments, revisions or modifications of the statutes incorporated herein are intended to be made part of this chapter in order to secure uniform State-wide regulation of traffic on the highways, streets and alleys of the State of Wisconsin.

(b) OTHER LAWS ADOPTED. There are also hereby adopted by reference the following sections of the Wisconsin Statutes or Wisconsin Administrative Code, but the prosecution of offenses under this title shall be as provided in Chapters 340 to 349 of the Wisconsin Statutes or the Wisconsin Administrative Code, and the penalty for violation thereof shall be limited to a forfeiture:

1. Section 941.01(1), Wisconsin Statutes (negligent operation of vehicle off highway).
2. Section 343.44(1), (2)(a), Wisconsin Statutes (operating after revocation or suspension, first offense).
3. Section 23.33, Wisconsin Statutes (all-terrain vehicle regulations).
4. Trans 305, Wisconsin Administrative Code (standards for vehicle equipment). (1975 Code Ch. 7 § I)
5. Sections 194.17 and 194.23, Wisconsin Statutes; Trans 325.02(1)-(7), Trans 326, Trans 327.03(1)-(6), (8)-(10), and Trans 327.05(1)-(3), Wisconsin Administrative Code (Motor Vehicle Transportation Act and miscellaneous vehicle regulations). (1975 Code Ch. 7 § I; amd. 2009 Code)

# CITY OF BLACK RIVER FALLS ORDINANCE NO. 907

**SECTION 2. CONFLICTING ORDINANCES.** Ordinances or parts of ordinances in conflict with the above established section of the Code of Ordinances are hereby repealed.

**SECTION 3. EFFECTIVE DATE.** Upon passage and publication, this Ordinance shall take effect and be in force as provided by law.

Jay Eddy, Mayor

**ATTEST:**

A. Brad Chown, City Administrator

**DATES READ:**

**DATE PASSED:**

**DATE PUBLISHED:**

## ACKNOWLEDGEMENT

State of Wisconsin )  
 ) ss.  
County of Jackson )

Personally came before me this \_\_\_\_ day of \_\_\_\_\_, 2026, the above-named Jay Eddy and A. Brad Chown, to me known to be the Mayor and City Administrator of the City of Black River Falls, Jackson County, Wisconsin respectively, and to me known to be the persons who executed the foregoing instrument and acknowledge the same.

Notary Public - State of Wisconsin  
My commission expires \_\_\_\_\_.

## **Ad Hoc Housing Study Steering Committee**

### **Purpose:**

Assist with the City's housing study including, but not limited to: reviewing the survey, providing stakeholder input, and reviewing findings from the survey. This is an advisory committee only with no legislative or decision making authority.

### **Members:**

|                     |                                                       |
|---------------------|-------------------------------------------------------|
| Jordan Nortman      | Coldwell Banker River Valley Realty                   |
| Jane Tande          | Love on Your Home Real Estate                         |
| Bobby Long          | Black River Health – HR Director                      |
| Dr. Shelly Severson | School District of Black River Falls – Superintendent |
| Bob Becker          | Black River Country Bank – President                  |
| Tim Tranberg        | Co-op Credit Union – President / CEO                  |
| Marc McDowell       | Black River Falls Plan Commission – Commissioner      |
| Sherri Larsen       | Ho-Chunk Nation & Jackson County Homeless Coalition   |
| Jay Eddy            | Mayor                                                 |
| Brad Chown          | City Administrator                                    |

## Fund Summary

**2027**

Levy  
Change

| Fund                 | Expenses            | Revenues            | Levy                |         |
|----------------------|---------------------|---------------------|---------------------|---------|
| General              | 3,321,430           | 2,299,194           | 1,022,236           | 10.87%  |
| Fire Department      | 110,000             |                     | 110,000             | -6.25%  |
| EMS                  | 90,550              |                     | 90,550              |         |
| Aquatic Center       | 105,000             |                     | 105,000             | 5.00%   |
| Lunda Park           | 75,000              |                     | 75,000              | 0.00%   |
| Taxi Service         | 70,000              |                     | 70,000              | -6.67%  |
| Capital Projects     | 368,200             |                     | 368,200             | -17.26% |
| Debt Service         | 575,000             |                     | 575,000             | 4.55%   |
| Fund Balance         |                     |                     | -                   |         |
|                      | <b>\$ 4,715,180</b> | <b>\$ 2,299,194</b> | <b>\$ 2,415,986</b> | 1.73%   |
| Less Debt Service    | \$ 4,140,180        |                     | \$ 41,074           |         |
| Expenditure Increase | \$ 64,314.00        |                     |                     |         |
| Expenditure Increase | 1.578%              |                     |                     |         |

|                              |             |               |               |
|------------------------------|-------------|---------------|---------------|
| <b>EXPENDITURE RESTRAINT</b> | 3.70%       | \$ 150,807.04 | \$ 86,493.04  |
| (ALLOWABLE)                  | Percent (%) | Dollars (\$)  | Variance (\$) |
| <b>Levy Limit</b>            | 0.701%      | \$ 2,416,033  |               |
| (Over) / Under               |             | \$ 47.00      |               |

**2026**

| Fund              | Expenses            | Revenues            | Levy                |
|-------------------|---------------------|---------------------|---------------------|
| General           | 3,172,981           | 2,250,954           | 922,027             |
| Fire Department   | 117,335             |                     | 117,335             |
| EMS (New)         | 90,550              |                     | 90,550              |
| Aquatic Center    | 100,000             |                     | 100,000             |
| Lunda Park        | 75,000              |                     | 75,000              |
| Taxi Service      | 75,000              |                     | 75,000              |
| Capital Projects  | 445,000             |                     | 445,000             |
| Debt Service      | 550,000             |                     | 550,000             |
|                   | <b>\$ 4,625,866</b> | <b>\$ 2,250,954</b> | <b>\$ 2,374,912</b> |
| Less Debt Service | \$ 4,075,866        |                     |                     |

APPROVED BY COMMON COUNCIL \_\_ / \_\_ /2026

**Capital Budget  
2027**

**UPDATED: 10/2/2026**

Approved by Common Council \_\_\_/\_\_\_/2026

|                                          | 2025        | 2026              | 2027              | 2028              | 2029              | 2030              |
|------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Street Department                        | Actual      | Budgeted          | PROPOSED          | Projected         | Projected         | Projected         |
| Street Construction                      |             | \$ 388,500        | \$ 1,036,000      | \$ 139,600        | \$ 151,500        | \$ 140,000        |
| Machinery                                |             | \$ 350,000        | \$ 60,000         | \$ 220,000        | \$ 360,000        | \$ 80,000         |
| Crush Gravel                             |             | \$ 75,000         |                   |                   |                   |                   |
| City Shop                                |             |                   |                   |                   |                   |                   |
| Transfer Station                         |             |                   |                   |                   |                   |                   |
| 3rd Street Bridge                        |             |                   |                   | \$ 600,000        |                   |                   |
| (From) / To SuperFund Reserves - Streets |             |                   |                   |                   | \$ (150,000)      | \$ 13,737         |
| (From) General Fund Reserves             |             |                   |                   |                   |                   |                   |
| TIF Funds                                |             |                   |                   |                   |                   |                   |
| Grants                                   |             |                   | \$ (400,000)      |                   |                   |                   |
| Debt Issuance                            |             | \$ (500,000)      | \$ (550,000)      | \$ (600,000)      | \$ (150,000)      |                   |
| <b>Capital Budget (Tax Levy)</b>         | <b>\$ -</b> | <b>\$ 313,500</b> | <b>\$ 146,000</b> | <b>\$ 359,600</b> | <b>\$ 211,500</b> | <b>\$ 233,737</b> |
| Super Fund Balance                       | \$ 519,201  | \$ 519,201        | \$ 519,201        | \$ 519,201        | \$ 369,201        | \$ 382,938        |

| Parks & Recreation                     |             |                  |                  |             |                  |                   |
|----------------------------------------|-------------|------------------|------------------|-------------|------------------|-------------------|
| Parks                                  |             | \$ 20,000        |                  |             | \$ 60,000        | \$ 102,000        |
| Recreation                             |             |                  |                  |             |                  |                   |
| Hoffman Aquatic Center                 |             |                  | \$ 150,000       |             |                  |                   |
| Lunda Community Park                   |             |                  |                  | \$ 50,000   |                  |                   |
| (From) / To SuperFund Reserves - Parks |             | \$ 16,500        |                  |             |                  |                   |
| (From) / To 205 Fund - Aquatic Center  |             |                  | \$ (25,000)      |             |                  |                   |
| (From) / To 209 Fund - LCP             |             |                  |                  |             |                  |                   |
| Grants                                 |             |                  | \$ (100,000)     | \$ (50,000) |                  |                   |
| Debt Issuance                          |             |                  |                  |             |                  |                   |
| <b>Capital Budget (Tax Levy)</b>       | <b>\$ -</b> | <b>\$ 36,500</b> | <b>\$ 25,000</b> | <b>\$ -</b> | <b>\$ 60,000</b> | <b>\$ 102,000</b> |
| Super Fund Balance                     | \$ 149,830  | \$ 166,330       | \$ 166,330       | \$ 166,330  | \$ 166,330       | \$ 166,330        |

| Police Department                       |             |             |                  |             |                  |             |
|-----------------------------------------|-------------|-------------|------------------|-------------|------------------|-------------|
| Equipment                               |             |             |                  |             |                  |             |
| Vehicles                                |             | \$ 63,200   | \$ 67,200        |             | \$ 68,400        |             |
| (From) / To SuperFund Reserves - Police |             | \$ (63,200) | \$ 25,000        |             | \$ (26,000)      |             |
| Grants                                  |             |             |                  |             |                  |             |
| Debt Issuance                           |             |             |                  |             |                  |             |
| <b>Capital Budget (Tax Levy)</b>        | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 92,200</b> | <b>\$ -</b> | <b>\$ 42,400</b> | <b>\$ -</b> |
| Super Fund Balance                      | \$ 168,960  | \$ 105,760  | \$ 130,760       | \$ 130,760  | \$ 104,760       | \$ 104,760  |

| Fire Department                       |             |                  |                  |                  |              |                  |
|---------------------------------------|-------------|------------------|------------------|------------------|--------------|------------------|
| Equipment                             |             |                  |                  |                  |              | \$ 60,000        |
| Vehicles                              |             | \$ 90,000        |                  | \$ 125,000       | \$ 1,000,000 |                  |
| Facility                              |             |                  |                  |                  |              |                  |
| (From) / To SuperFund Reserves - Fire |             |                  | \$ 50,000        | \$ 15,964        |              |                  |
| (From) General Fund Reserves          |             |                  |                  |                  |              |                  |
| Grants                                |             |                  |                  |                  | \$ (150,000) |                  |
| Debt Issuance                         |             |                  |                  |                  | \$ (850,000) |                  |
| Rural Fire Share                      |             | \$ (45,000)      |                  | \$ (125,000)     |              | \$ (30,000)      |
| EMS Share                             |             |                  |                  |                  |              |                  |
| Fundraising                           |             |                  |                  |                  |              |                  |
| <b>Capital Budget (Tax Levy)</b>      | <b>\$ -</b> | <b>\$ 45,000</b> | <b>\$ 50,000</b> | <b>\$ 15,964</b> | <b>\$ -</b>  | <b>\$ 30,000</b> |
| Super Fund Balance                    | \$ 771,452  | \$ 771,452       | \$ 821,452       | \$ 837,416       | \$ 837,416   | \$ 837,416       |

| City                                       |             |                  |                  |             |                  |                  |
|--------------------------------------------|-------------|------------------|------------------|-------------|------------------|------------------|
| Facility                                   |             | \$ 50,000        |                  |             | \$ 69,175        |                  |
| Equipment                                  |             |                  | \$ 25,000        |             |                  |                  |
| (From) / To SuperFund Reserves - City Hall |             |                  | 30,000           |             |                  | 25,000.00        |
| ARPA Funds                                 |             |                  |                  |             |                  |                  |
| Grants                                     |             |                  |                  |             |                  |                  |
| Debt Issuance                              |             |                  |                  |             |                  |                  |
| <b>Capital Budget (Tax Levy)</b>           | <b>\$ -</b> | <b>\$ 50,000</b> | <b>\$ 55,000</b> | <b>\$ -</b> | <b>\$ 69,175</b> | <b>\$ 25,000</b> |
| Super Fund Balance                         | \$ 112,900  | \$ 112,900       | \$ 142,900       | \$ 142,900  | \$ 142,900       | \$ 167,900       |

|                                          |             |                     |                     |                     |                       |                   |
|------------------------------------------|-------------|---------------------|---------------------|---------------------|-----------------------|-------------------|
| <b>Total Capital Projects / Tax Levy</b> | <b>\$ -</b> | <b>\$ 445,000</b>   | <b>\$ 368,200</b>   | <b>\$ 375,564</b>   | <b>\$ 383,075</b>     | <b>\$ 390,737</b> |
| 2% Annual Increases / Tax Levy           | \$ 550,000  | \$ 445,000          | \$ 368,200          | \$ 375,564          | \$ 383,075            | \$ 390,737        |
|                                          |             | \$ -                | \$ -                | \$ -                | \$ 0                  | \$ (0)            |
| <b>DEBT ISSUED</b>                       | <b>\$ -</b> | <b>\$ (500,000)</b> | <b>\$ (550,000)</b> | <b>\$ (600,000)</b> | <b>\$ (1,000,000)</b> | <b>\$ -</b>       |
|                                          |             | \$ -                | \$ -                | \$ -                | \$ 0                  | \$ (0)            |

## 2027 CITY BUDGET DETAIL

PROPOSED - UPDATED 09/24/2026

## Revenues

|                                            |                                |                        |                        |                        | 794,300.00          |                     | 809,735.00          |                   |                      |  |
|--------------------------------------------|--------------------------------|------------------------|------------------------|------------------------|---------------------|---------------------|---------------------|-------------------|----------------------|--|
| FUND                                       | Short Description              | 2023<br>Actual         | 2024<br>Actual         | 2025<br>Actual         | 2026<br>Budget      | 2026<br>Projection  | 2027<br>Budget      | Dollar<br>Change  | Percentage<br>Change |  |
| <b>TAXES - (OTHER THAN PROPERTY TAXES)</b> |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
| 100-00-41210-000                           | MOTEL TAXES                    | 4,507.14               | 4,587.36               | 7,085.68               | \$ 5,000            | \$ 4,500            | \$ 5,000            | 0.00              | 0.00%                |  |
| 100-00-41310-000                           | TAXES-MUNICIPAL UTILITIES      | 542,768.00             | 502,745.00             | 505,352.00             | \$ 500,000          | \$ 500,000          | \$ 500,000          | 0.00              | 0.00%                |  |
| 100-00-43650-000                           | MANAGED FOREST LAND TAX        | 1329.62                | 1329.62                | 1238.85                | \$ 1,300            | \$ 1,300            | \$ 1,300            | 0.00              | 0.00%                |  |
| <b>TOTAL</b>                               |                                | <b>\$ 548,605</b>      | <b>\$ 508,662</b>      | <b>\$ 513,677</b>      | <b>\$ 506,300</b>   | <b>\$ 505,800</b>   | <b>\$ 506,300</b>   | <b>0.00</b>       | <b>0.00%</b>         |  |
| <b>INTERGOVERNMENTAL</b>                   |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
| 100-00-43410-000                           | COUNTY & MUNICIPAL AID (CMA)   | 542,397.73             | 571,185.60             | 584,280.66             | \$ 604,000          | \$ 604,144          | \$ 616,830          | 12,830.00         | 2.12%                |  |
| 100-00-43410-100                           | SUPPLEMENTAL CMA               |                        | 114,246.03             | 116,873.69             | \$ 120,000          | \$ 120,848          | \$ 123,385          | 3,385.00          | 2.82%                |  |
| 100-00-43411-000                           | EXPENDITURE RESTRAINT PAYMENT  | 67,147.69              | 65,304.36              | 65,304.36              | \$ 68,000           | \$ 68,561           | \$ 67,150           | -850.00           | -1.25%               |  |
| 100-00-43412-000                           | UTILITY AID                    | 354.43                 | 2,522.99               | 2,423.66               | \$ 2,300            | \$ 2,327            | \$ 2,370            | 70.00             | 3.04%                |  |
| 100-00-43430-000                           | EXEMPT COMPUTER AID            | 21,129.77              | 21,129.77              | 21,193.77              | \$ 21,000           | \$ 21,194           | \$ 21,000           | 0.00              | 0.00%                |  |
| 100-00-43431-000                           | PERSONAL PROPERTY AID - CITY   | 81,194.17              | 81,194.17              | 57,022.87              | \$ 82,400           | \$ 82,400           | \$ 82,400           | 0.00              | 0.00%                |  |
| 100-00-43431-100                           | PERSONAL PROPERTY AID - ACT 12 |                        |                        | 38,805.83              | \$ 55,800           | \$ 55,800           | \$ 55,800           | 0.00              | 0.00%                |  |
| 100-00-43531-000                           | LOCAL TRANSPORTATION AID       | 400,110.11             | 461,806.63             | 457,514.95             | \$ 453,000          | \$ 453,000          | \$ 407,740          | -45,260.00        | -9.99%               |  |
| 100-00-43533-000                           | CONNECTING HIGHWAY AID         | 40,668.52              | 57,864.48              | 57,948.89              | \$ 58,000           | \$ 58,000           | \$ 58,365           | 365.00            | 0.63%                |  |
| 100-00-43610-000                           | PAYMENT FOR MUNICIPAL SERVICES | 5,953.36               | 8,257.69               | 6,472.05               | \$ 6,000            | \$ 6,000            | \$ 6,000            | 0.00              | 0.00%                |  |
| 100-00-43620-000                           | STATE - IN LIEU OF TAXES DNR   | 154.81                 | 154.81                 | 154.81                 | \$ 154              | \$ 154              | \$ 154              | 0.00              | 0.00%                |  |
| <b>TOTAL</b>                               |                                | <b>\$ 1,159,111</b>    | <b>\$ 1,383,667</b>    | <b>\$ 1,407,996</b>    | <b>\$ 1,470,654</b> | <b>\$ 1,472,427</b> | <b>\$ 1,441,194</b> | <b>-29,460.00</b> | <b>-2.00%</b>        |  |
| <b>LICENSE AND PERMITS</b>                 |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
| 100-00-44101-000                           | LIQUOR & MALT BEVERAGE LICENSE | 9,053.68               | 10,316.74              | 8,997.00               | \$ 7,500            | \$ 8,750            | \$ 8,000            | 500.00            | 6.67%                |  |
| 100-00-44102-000                           | OPERATORS LICENSE              | 2,543.00               | 2,837.00               | 2,627.00               | \$ 2,000            | \$ 2,885            | \$ 2,500            | 500.00            | 25.00%               |  |
| 100-00-44103-000                           | CIGARETTE LICENSE              | 1,216.68               | 1,591.74               | 1,075.00               | \$ 1,000            | \$ 1,100            | \$ 1,000            | 0.00              | 0.00%                |  |
| <b>TOTAL</b>                               |                                | <b>\$ 12,813.36</b>    | <b>\$ 14,745.48</b>    | <b>\$ 12,699.00</b>    | <b>\$ 10,500</b>    | <b>\$ 12,735</b>    | <b>\$ 11,500</b>    | <b>1,000.00</b>   | <b>9.52%</b>         |  |
| <b>FINES AND PENALTIES</b>                 |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
| 100-00-45100-000                           | LAW/ORD VIOLATION FINES        | 11,995.72              | 7,452.43               | 9,952.89               | \$ 7,500            | \$ 10,000           | \$ 14,900           | 7,400.00          | 98.67%               |  |
| 100-00-46210-000                           | POLICE REPORTS                 | 866.76                 | 447.33                 | 409.50                 | \$ 500              | \$ 800              | \$ 800              | 300.00            | 60.00%               |  |
| <b>TOTAL</b>                               |                                | <b>\$ 12,862.48</b>    | <b>\$ 7,899.76</b>     | <b>\$ 10,362.39</b>    | <b>\$ 8,000</b>     | <b>\$ 10,800</b>    | <b>\$ 15,700</b>    | <b>7,700.00</b>   | <b>96.25%</b>        |  |
| <b>OTHER</b>                               |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
| 100-00-41140-000                           | MOBILE HOME FEES               | 7,292.64               | 8,057.52               | 6,591.96               | \$ 7,000            | \$ 6,695            | \$ 7,000            | 0.00              | 0.00%                |  |
| 100-00-43790-000                           | OTHER LOCAL GOVERN GR. /UTIL   | 40,000.00              | 30,000.00              | 30,000.00              | \$ 25,000           | \$ 30,000           | \$ 30,000           | 5,000.00          | 20.00%               |  |
| 100-00-46150-000                           | POLICE OTHER REVENUE           | 2,694.29               | 4,700.31               | 2,766.34               | \$ 2,500            | \$ 2,000            | \$ 4,000            | 1,500.00          | 60.00%               |  |
| 100-00-46912-000                           | CABLE TV FRANCHISE FEE         | 38,308.34              | 36,936.79              | 32,876.46              | \$ 36,000           | \$ 30,500           | \$ 36,000           | 0.00              | 0.00%                |  |
| 100-00-43432-000                           | VIDEO SERVICE PROVIDER AID     | 9,802.12               | 9,802.12               | 9,802.12               | \$ 9,800            | \$ 9,802            | \$ 9,800            | 0.00              | 0.00%                |  |
| 100-00-47400-000                           | SEWER MAIN MAINTENANCE         | 71,114.56              | 70,295.05              | 69,905.97              | \$ 65,000           | \$ 65,000           | \$ 65,000           | 0.00              | 0.00%                |  |
| 100-00-48100-000                           | INTEREST INCOME                | 73,921.83              | 154,691.18             | 320,990.48             | \$ 90,000           | \$ 210,000          | \$ 120,000          | 30,000.00         | 33.33%               |  |
| 100-00-48501-000                           | OTHER PARKS REVENUE            | 3,528.00               | 14,298.75              | 5,372.79               | \$ 2,000            | \$ 17,000           | \$ 3,500            | 1,500.00          | 75.00%               |  |
| 100-00-48504-000                           | RECREATION PROGRAM REVENUE     |                        |                        | 41,292.72              | \$ 14,000           | \$ 45,000           | \$ 45,000           | 31,000.00         | 221.43%              |  |
| 100-00-49200-000                           | FROM OTHER FUNDS/ELEC DEPT     | 4,239.61               | 4,239.61               | 4,239.61               | \$ 4,200            | \$ 4,240            | \$ 4,200            | 0.00              | 0.00%                |  |
| 214-00-46250-000                           | LICENSE PLATES "NEW ACCT" 2013 | \$ (15,079.16)         | \$ 2,600.02            | \$ 2,924.81            | \$ -                | \$ 1,700            | \$ -                | 0.00              |                      |  |
| <b>TOTAL</b>                               |                                | <b>\$ 235,822.23</b>   | <b>\$ 335,621.35</b>   | <b>\$ 526,763.26</b>   | <b>\$ 255,500</b>   | <b>\$ 421,937</b>   | <b>\$ 324,500</b>   | <b>69,000.00</b>  | <b>27.01%</b>        |  |
| <b>LIBRARY REVENUES</b>                    |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
| 100-00-45110-000                           | LIBRARY - FEES                 | \$ 6,350.51            | \$ 5,622.91            | \$ 5,026.83            | \$ 6,000            | \$ 6,000            | \$ 5,500            | -500.00           | -8.33%               |  |
| 100-00-45111-000                           | LIBRARY - GRANTS               | \$ 32,662.00           | \$ 46,121.50           | \$ 24,005.25           | \$ 13,000           | \$ 13,000           | \$ 13,000           | 0.00              | 0.00%                |  |
| 100-00-45112-000                           | LIBRARY - COUNTY CONTRIBUTIONS | \$ 192,696.00          | \$ 222,631.00          | \$ 232,379.00          | \$ 241,382          | \$ 241,382          | \$ 280,634          | 39,252.00         | 16.26%               |  |
|                                            | FROM LIBRARY RESERVES          |                        |                        |                        |                     |                     |                     | 0.00              |                      |  |
| <b>TOTAL</b>                               |                                | <b>\$ 231,708.51</b>   | <b>\$ 274,375.41</b>   | <b>\$ 261,411.08</b>   | <b>\$ 260,382</b>   | <b>\$ 260,382</b>   | <b>\$ 299,134</b>   | <b>38,752.00</b>  | <b>14.88%</b>        |  |
| <b>SPECIAL ASSESSMENTS</b>                 |                                |                        |                        |                        |                     |                     |                     |                   |                      |  |
|                                            |                                | \$ -                   | \$ -                   | \$ -                   |                     |                     |                     | 0.00              |                      |  |
| <b>TOTAL</b>                               |                                | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0.00</b>       |                      |  |
| <b>TOTAL REVENUES</b>                      |                                | <b>\$ 2,200,921.93</b> | <b>\$ 2,524,970.51</b> | <b>\$ 2,732,907.80</b> | <b>\$ 2,511,336</b> | <b>\$ 2,684,081</b> | <b>\$ 2,598,328</b> | <b>86,992.00</b>  | <b>3.46%</b>         |  |
| <b>LESS: LIBRARY REVENUES*</b>             |                                | <b>\$ 1,969,213.42</b> | <b>\$ 2,250,595.10</b> | <b>\$ 2,471,496.72</b> | <b>\$ 2,250,954</b> | <b>\$ 2,423,699</b> | <b>\$ 2,299,194</b> | <b>48,240.00</b>  | <b>2.14%</b>         |  |

## 2027 CITY BUDGET DETAIL

| Expenses             |                               | \$ 373,093.38  | \$ 403,572.91  | \$ 443,311.13  | \$ 443,847.00  |                              | \$ 484,354.00     |                |                     |                         |                          |
|----------------------|-------------------------------|----------------|----------------|----------------|----------------|------------------------------|-------------------|----------------|---------------------|-------------------------|--------------------------|
| Account Number       | Short Description             | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | Department<br>Total - Budget | 2026<br>Projected | 2027<br>Budget | Department<br>Total | Line Item<br>Change (%) | Department<br>Change (%) |
| 100-00-51101-100-000 | COUNCIL WAGES                 | \$ 18,400.00   | \$ 18,000.00   | \$ 18,400.00   | \$ 19,200.00   |                              | \$ 19,200.00      | \$ 19,200.00   |                     | 0.00%                   |                          |
| 100-00-51101-130-000 | COUNCIL FICA                  | \$ 1,407.60    | \$ 1,377.00    | \$ 1,407.60    | \$ 1,470.00    |                              | \$ 1,470.00       | \$ 1,470.00    |                     | 0.00%                   |                          |
| 100-00-51101-200-000 | COUNCIL OTHER                 | \$ 2,740.72    | \$ 3,158.52    | \$ 3,289.54    | \$ 3,500.00    | \$ 24,170.00                 | \$ 2,000.00       | \$ 3,500.00    | \$ 24,170.00        | 0.00%                   | 0.00%                    |
| 100-00-51300-100-000 | LAW WAGES                     |                |                |                |                |                              | \$ -              |                |                     |                         |                          |
| 100-00-51300-130-000 | LAW FICA                      |                |                |                |                |                              | \$ -              |                |                     |                         |                          |
| 100-00-51300-131-000 | LAW RETIREMENT                |                |                |                |                |                              | \$ -              |                |                     |                         |                          |
| 100-00-51300-132-000 | LAW INSURANCE                 |                |                |                |                |                              | \$ -              |                |                     |                         |                          |
| 100-00-51300-200-000 | LAW OTHER                     | \$ 23,966.53   | \$ 44,040.65   | \$ 29,068.34   | \$ 40,000.00   | \$ 40,000.00                 | \$ 27,500.00      | \$ 40,000.00   | \$ 40,000.00        | 0.00%                   | 0.00%                    |
| 100-00-51410-100-000 | MAYOR WAGES                   | \$ 8,400.00    | \$ 8,400.00    | \$ 8,400.00    | \$ 8,400.00    |                              | \$ 8,400.00       | \$ 8,400.00    |                     | 0.00%                   |                          |
| 100-00-51410-130-000 | MAYOR FICA                    | \$ 642.60      | \$ 642.60      | \$ 642.60      | \$ 645.00      |                              | \$ 645.00         | \$ 645.00      |                     | 0.00%                   |                          |
| 100-00-51410-200-000 | MAYOR OTHER                   | \$ -           | \$ -           |                |                | \$ 9,045.00                  | \$ -              | \$ -           | \$ 9,045.00         |                         |                          |
| 100-00-51400-100-000 | ADMINISTRATOR WAGES           | \$ 87,280.00   | \$ 89,210.00   | \$ 92,416.00   | \$ 94,435.00   |                              | \$ 94,435.00      | \$ 100,360.00  |                     | 6.27%                   |                          |
| 100-00-51400-130-000 | ADMINISTRATOR FICA            | \$ 6,586.44    | \$ 6,740.10    | \$ 6,969.20    | \$ 7,225.00    |                              | \$ 7,225.00       | \$ 7,680.00    |                     | 6.30%                   |                          |
| 100-00-51400-131-000 | ADMINISTRATOR RETIREMENT      | \$ 5,935.04    | \$ 6,165.84    | \$ 6,422.91    | \$ 6,565.00    |                              | \$ 6,565.00       | \$ 7,280.00    |                     | 10.89%                  |                          |
| 100-00-51400-132-000 | ADMINISTRATOR INSURANCE       | \$ 22,477.00   | \$ 23,825.62   | \$ 25,016.16   | \$ 25,260.00   |                              | \$ 25,260.00      | \$ 26,020.00   |                     | 3.01%                   |                          |
| 100-00-51525-100-000 | ADMIN ASSIST WAGES            | \$ 96,817.26   | \$ 102,391.39  | \$ 105,497.80  | \$ 106,705.00  |                              | \$ 106,705.00     | \$ 111,075.00  |                     | 4.10%                   |                          |
| 100-00-51525-130-000 | ADMIN ASSIST FICA             | \$ 7,076.41    | \$ 7,640.87    | \$ 7,770.01    | \$ 8,165.00    |                              | \$ 8,165.00       | \$ 8,500.00    |                     | 4.10%                   |                          |
| 100-00-51525-131-000 | ADMIN ASSIST RETIREMENT       | \$ 6,622.07    | \$ 6,987.92    | \$ 7,255.44    | \$ 7,415.00    |                              | \$ 7,415.00       | \$ 8,055.00    |                     | 8.63%                   |                          |
| 100-00-51525-132-000 | ADMIN ASSIST INSURANCE        | \$ 45,161.49   | \$ 47,807.06   | \$ 50,229.46   | \$ 50,655.00   |                              | \$ 50,655.00      | \$ 52,040.00   |                     | 2.73%                   |                          |
| 100-00-51525-200-000 | ADMIN ASSIST OTHER            | \$ 5,600.94    | \$ 5,610.25    | \$ 6,127.80    | \$ 6,000.00    | \$ 312,425.00                | \$ 6,000.00       | \$ 6,000.00    | \$ 327,010.00       | 0.00%                   | 4.67%                    |
| 100-00-51600-100-000 | CITY HALL WAGES               | \$ 4,759.90    | \$ 4,584.43    | \$ 2,831.86    | \$ 5,505.00    |                              | \$ 5,760.00       | \$ 7,800.00    |                     | 41.69%                  |                          |
| 100-00-51600-130-000 | CITY HALL FICA                | \$ 364.17      | \$ 350.70      | \$ 216.66      | \$ 425.00      |                              | \$ 440.00         | \$ 600.00      |                     | 41.18%                  |                          |
| 100-00-51600-131-000 | CITY HALL RETIREMENT          |                |                |                |                |                              | \$ -              | \$ -           |                     |                         |                          |
| 100-00-51600-132-000 | CITY HALL INSURANCE           |                |                |                |                |                              | \$ -              | \$ -           |                     |                         |                          |
| 100-00-51600-200-000 | CITY HALL OTHER               | \$ 28,886.35   | \$ 25,634.15   | \$ 33,998.84   | \$ 30,000.00   | \$ 35,930.00                 | \$ 26,750.00      | \$ 30,000.00   | \$ 38,400.00        | 0.00%                   |                          |
| 100-00-51933-200-000 | PROPERTY/LIABILITY INSURANCE  | \$ 45,913.00   | \$ 49,529.00   | \$ 47,838.00   | \$ 60,650.00   |                              | \$ 60,650.00      | \$ 63,700.00   |                     | 5.03%                   |                          |
| 100-00-51934-200-000 | WORKMAN'S COMP INSURANCE      | \$ 22,065.29   | \$ 21,200.00   | \$ 21,332.98   | \$ 48,675.00   |                              | \$ 48,675.00      | \$ 55,000.00   |                     | 12.99%                  |                          |
| 100-00-51935-200-000 | AUTOMOBILE FLEET INSURANCE    | \$ 11,317.00   | \$ 13,146.00   | \$ 17,602.16   | \$ 18,950.00   | \$ 128,275.00                | \$ 18,950.00      | \$ 20,000.00   | \$ 138,700.00       | 5.54%                   | 8.13%                    |
| 100-00-52101-100-000 | POLICE DEPARTMENT WAGES       | \$ 428,791.91  | \$ 372,681.20  | \$ 397,512.80  | \$ 509,715     |                              | \$ 483,600        | \$ 529,495     |                     | 3.88%                   |                          |
| 100-00-52101-130-000 | POLICE DEPARTMENT FICA        | \$ 31,857.27   | \$ 27,848.76   | \$ 29,737.69   | \$ 39,000      |                              | \$ 39,000         | \$ 40,510      |                     | 3.87%                   |                          |
| 100-00-52101-131-000 | POLICE RETIREMENT             | \$ 52,838.67   | \$ 48,581.36   | \$ 54,161.10   | \$ 74,930      |                              | \$ 74,930         | \$ 72,020      |                     | -3.88%                  |                          |
| 100-00-52101-132-000 | POLICE INSURANCE              | \$ 157,381.06  | \$ 143,576.74  | \$ 149,226.37  | \$ 176,945     |                              | \$ 176,945        | \$ 183,975     |                     | 3.97%                   |                          |
| 100-00-52101-200-000 | POLICE OTHER                  | \$ 14,597.63   | \$ 33,538.59   | \$ 50,663.04   | \$ 7,866       |                              | \$ 35,000         | \$ 7,900       |                     | 0.43%                   |                          |
| 100-00-52102-200-000 | POLICE UNIFORM EXPENSE        | \$ 3,005.26    | \$ 2,706.35    | \$ 2,797.84    | \$ 3,553       |                              | \$ 3,553          | \$ 3,553       |                     | 0.00%                   |                          |
| 100-00-52106-200-000 | POLICE CAR MAINTENANCE        | \$ 19,928.63   | \$ 24,340.34   | \$ 23,357.49   | \$ 21,315      |                              | \$ 21,315         | \$ 21,315      |                     | 0.00%                   |                          |
| 100-00-52107-200-000 | POLICE OFFICE SUPPLIES        | \$ 2,235.31    | \$ 1,401.75    | \$ 4,542.11    | \$ 2,639       |                              | \$ 2,000          | \$ 2,000       |                     | -24.21%                 |                          |
| 100-00-52108-200-000 | POLICE INFORMATION TECHNOLOGY | \$ 15,632.06   | \$ 15,126.93   | \$ 12,955.60   | \$ 6,090       |                              | \$ 4,000          | \$ 6,000       |                     | -1.48%                  |                          |
| 100-00-52109-200-000 | POLICE TRAINING EXPENSE       | \$ 2,154.37    | \$ 684.54      | \$ 300.00      | \$ 1,015       |                              | \$ 800            | \$ 300         |                     | -70.44%                 |                          |
| 100-00-52110-200-000 | POLICE EQUIPMENT EXPENSE      | \$ 11,751.56   | \$ 19,968.40   | \$ 9,844.30    | \$ 5,075       |                              | \$ 7,000          | \$ 5,075       |                     | 0.00%                   |                          |
| 100-00-52103-200-000 | POLICE DONATION EXPENSE       | \$ -           | \$ -           |                |                |                              |                   |                |                     |                         |                          |
| 100-00-52104-200-000 | POLICE CSO EXPENSE            | \$ 1,965.52    | \$ 1,363.93    |                |                |                              |                   |                |                     |                         |                          |
| 100-00-52105-200-000 | POLICE K-9 EXPENSE            | \$ 6,378.03    | \$ 734.00      |                |                |                              |                   |                |                     |                         |                          |
| 214-00-52101-200-000 | Vehicle Registration Account  | \$ 1,761.63    | \$ 2,349.53    |                |                | \$ 848,143.00                |                   |                | \$ 872,143.00       |                         | 2.83%                    |
| 100-00-53100-100-000 | STREET SUPT WAGES             | \$ 64,920.00   | \$ 67,000.00   | \$ 69,064.00   | \$ 70,720.00   |                              | \$ 70,720.00      | \$ 73,840.00   |                     | 4.41%                   |                          |
| 100-00-53100-130-000 | STREET SUPT FICA              | \$ 4,875.90    | \$ 5,029.56    | \$ 5,182.77    | \$ 5,410.00    |                              | \$ 5,410.00       | \$ 5,650.00    |                     | 4.44%                   |                          |
| 100-00-53100-131-000 | STREET SUPT RETIREMENT        | \$ 4,414.56    | \$ 4,623.00    | \$ 4,799.95    | \$ 5,095.00    |                              | \$ 5,095.00       | \$ 5,355.00    |                     | 5.10%                   |                          |
| 100-00-53100-132-000 | STREET SUPT INSURANCE         | \$ 21,697.48   | \$ 23,939.69   | \$ 25,143.48   | \$ 25,355.00   |                              | \$ 25,355.00      | \$ 26,355.00   | \$ 111,200.00       | 3.94%                   |                          |
| 100-00-53100-200-000 | STREET SUPT OTHER             | \$ -           | \$ -           | \$ -           |                |                              |                   |                |                     |                         |                          |
| 100-00-53301-100-000 | STREET MAINT WAGES            | \$ 54,496.73   | \$ 66,635.81   | \$ 66,038.03   | \$ 65,000.00   |                              | \$ 68,000.00      | \$ 76,220.00   |                     | 17.26%                  |                          |
| 100-00-53301-130-000 | STREET MAINT FICA             | \$ 4,045.34    | \$ 4,935.38    | \$ 4,986.60    | \$ 4,975.00    |                              | \$ -              | \$ 5,835.00    |                     | 17.29%                  |                          |
| 100-00-53301-131-000 | STREET MAINT RETIREMENT       | \$ 3,705.76    | \$ 4,582.19    | \$ 4,531.15    | \$ 4,680.00    |                              |                   | \$ 5,230.00    |                     | 11.75%                  |                          |
| 100-00-53301-200-000 | STREET MAINTENANCE OTHER      | \$ 7,909.83    | \$ 10,193.39   | \$ 18,316.45   | \$ 13,000.00   |                              | \$ 10,000.00      | \$ 13,000.00   | \$ 100,285.00       | 0.00%                   |                          |
| 100-00-53302-100-000 | STREET CLEANING WAGES         | \$ 8,554.64    | \$ 7,022.23    | \$ 7,163.52    | \$ 8,250.00    |                              | \$ 7,500.00       | \$ 8,000.00    |                     | -3.03%                  |                          |
| 100-00-53302-130-000 | STREET CLEANING FICA          | \$ 634.33      | \$ 523.50      | \$ 530.64      | \$ 635.00      |                              |                   | \$ 615.00      |                     | -3.15%                  |                          |
| 100-00-53302-131-000 | STREET CLEANING RETIREMENT    | \$ 581.71      | \$ 484.50      | \$ 497.85      | \$ 595.00      |                              |                   | \$ 580.00      |                     | -2.52%                  |                          |
| 100-00-53302-200-000 | STREET CLEANING OTHER         | \$ 1,790.80    | \$ 678.80      | \$ 2,062.70    | \$ 2,000.00    |                              | \$ 2,000.00       | \$ 2,000.00    | \$ 11,195.00        | 0.00%                   |                          |
| 100-00-53303-100-000 | SNOW REMOVAL WAGES            | \$ 52,464.39   | \$ 20,766.52   | \$ 37,913.84   | \$ 68,000.00   |                              | \$ 50,000.00      | \$ 60,000.00   |                     | -11.76%                 |                          |
| 100-00-53303-130-000 | SNOW REMOVAL FICA             | \$ 3,907.62    | \$ 1,536.50    | \$ 2,808.10    | \$ 5,205.00    |                              |                   | \$ 4,590.00    |                     | -11.82%                 |                          |
| 100-00-53303-131-000 | SNOW REMOVAL RETIREMENT       | \$ 3,401.32    | \$ 1,432.91    | \$ 2,616.75    | \$ 4,900.00    |                              |                   | \$ 4,350.00    |                     | -11.22%                 |                          |
| 100-00-53303-200-000 | SNOW REMOVAL OTHER            | \$ 28,226.06   | \$ 12,412.01   | \$ 11,498.11   | \$ 38,000.00   |                              | \$ 26,000.00      | \$ 37,000.00   | \$ 105,940.00       | -2.63%                  |                          |

|                      |                                |    |            |    |            |    |            |    |            |    |              |    |            |            |            |        |              |        |       |
|----------------------|--------------------------------|----|------------|----|------------|----|------------|----|------------|----|--------------|----|------------|------------|------------|--------|--------------|--------|-------|
| 100-00-53304-100-000 | BRUSH CONTROL WAGES            | \$ | 62,939.59  | \$ | 59,885.42  | \$ | 67,301.31  | \$ | 50,771.00  | \$ | 51,000.00    | \$ | 60,030.00  |            |            | 18.24% |              |        |       |
| 100-00-53304-130-000 | BRUSH CONTROL FICA             | \$ | 4,672.93   | \$ | 4,452.15   | \$ | 5,009.12   | \$ | 3,885.00   |    |              | \$ | 4,595.00   |            |            | 18.28% |              |        |       |
| 100-00-53304-131-000 | BRUSH CONTROL RETIREMENT       | \$ | 4,247.73   | \$ | 4,056.68   | \$ | 4,665.41   | \$ | 3,655.00   |    |              | \$ | 4,355.00   |            |            | 19.15% |              |        |       |
| 100-00-53304-200-000 | BRUSH CONTROL OTHER            | \$ | 1,703.80   | \$ | 755.55     | \$ | 1,302.12   | \$ | 2,000.00   | \$ | 2,000.00     | \$ | 2,000.00   | \$         | 70,980.00  | 0.00%  |              |        |       |
| 100-00-53305-100-000 | STREET MARKINGS WAGES          | \$ | 8,768.66   | \$ | 9,587.23   | \$ | 10,664.84  | \$ | 8,520.00   | \$ | 4,500.00     | \$ | 8,000.00   |            |            | -6.10% |              |        |       |
| 100-00-53305-130-000 | STREET MARKINGS FICA           | \$ | 647.75     | \$ | 708.74     | \$ | 786.40     | \$ | 655.00     |    |              | \$ | 615.00     |            |            | -6.11% |              |        |       |
| 100-00-53305-131-000 | STREET MARKINGS RETIREMENT     | \$ | 596.28     | \$ | 661.51     | \$ | 741.18     | \$ | 615.00     |    |              | \$ | 580.00     |            |            | -5.69% |              |        |       |
| 100-00-53305-200-000 | STREET MARKINGS OTHER          | \$ | 5,330.71   | \$ | 5,839.81   | \$ | 4,903.13   | \$ | 6,000.00   | \$ | 6,000.00     | \$ | 6,000.00   | \$         | 15,195.00  | 0.00%  |              |        |       |
| 100-00-53306-100-000 | STREET SIGNS WAGES             | \$ | 2,232.36   | \$ | 12,309.40  | \$ | 5,746.28   | \$ | 6,500.00   | \$ | 5,000.00     | \$ | 6,500.00   |            |            | 0.00%  |              |        |       |
| 100-00-53306-130-000 | STREET SIGNS FICA              | \$ | 164.51     | \$ | 909.35     | \$ | 423.68     | \$ | 500.00     |    |              | \$ | 500.00     |            |            | 0.00%  |              |        |       |
| 100-00-53306-131-000 | STREET SIGNS RETIREMENT        | \$ | 151.81     | \$ | 849.39     | \$ | 399.40     | \$ | 470.00     |    |              | \$ | 475.00     |            |            | 1.06%  |              |        |       |
| 100-00-53306-200-000 | STREET SIGNS OTHER             | \$ | 1,108.59   | \$ | 3,988.17   | \$ | 2,486.27   | \$ | 2,500.00   | \$ | 2,500.00     | \$ | 2,500.00   | \$         | 9,975.00   | 0.00%  |              |        |       |
| 100-00-53308-100-000 | STREET MACHINE REPAIR WAGES    | \$ | 43,229.86  | \$ | 53,002.98  | \$ | 48,198.64  | \$ | 45,220.00  | \$ | 45,220.00    | \$ | 46,800.00  |            |            | 3.49%  |              |        |       |
| 100-00-53308-130-000 | STREET MACHINE REPAIR FICA     | \$ | 3,223.37   | \$ | 3,895.62   | \$ | 3,520.70   | \$ | 3,460.00   |    |              | \$ | 3,585.00   |            |            | 3.61%  |              |        |       |
| 100-00-53308-131-000 | STREET MACHINE REPAIR RETIRMNT | \$ | 2,939.64   | \$ | 3,657.23   | \$ | 3,349.73   | \$ | 3,255.00   |    |              | \$ | 3,395.00   |            |            | 4.30%  |              |        |       |
| 100-00-53308-200-000 | STREET MACHINE REPAIR          | \$ | 33,732.67  | \$ | 38,800.14  | \$ | 19,936.31  | \$ | 24,000.00  | \$ | 24,000.00    | \$ | 26,000.00  | \$         | 79,780.00  | 8.33%  |              |        |       |
| 100-00-53309-100-000 | CITY SHOP WAGES                |    |            |    |            |    |            |    |            |    |              |    |            |            |            |        |              |        |       |
| 100-00-53309-130-000 | CITY SHOP FICA                 |    |            |    |            |    |            |    |            |    |              |    |            |            |            |        |              |        |       |
| 100-00-53309-131-000 | CITY SHOP RETIREMENT           |    |            |    |            |    |            |    |            |    |              |    |            |            |            |        |              |        |       |
| 100-00-53309-200-000 | CITY SHOP OTHER                | \$ | 34,390.17  | \$ | 42,392.64  | \$ | 35,885.92  | \$ | 37,900.00  | \$ | 37,900.00    | \$ | 38,000.00  | \$         | 38,000.00  | 0.26%  |              |        |       |
| 100-00-53310-100-000 | VACATION, HOLIDAY WAGE         | \$ | 27,569.64  | \$ | 35,777.81  | \$ | 37,344.20  | \$ | 36,780.00  | \$ | 40,000.00    | \$ | 40,000.00  |            |            | 8.75%  |              |        |       |
| 100-00-53310-130-000 | VACATION, HOLIDAY FICA         | \$ | 2,047.10   | \$ | 2,652.73   | \$ | 2,763.89   | \$ | 2,815.00   |    |              | \$ | 3,060.00   |            |            | 8.70%  |              |        |       |
| 100-00-53310-131-000 | VACATION, HOLIDAY RET          | \$ | 1,846.66   | \$ | 2,468.62   | \$ | 2,595.44   | \$ | 2,650.00   |    |              | \$ | 2,900.00   | \$         | 45,960.00  | 9.43%  |              |        |       |
| 100-00-53311-100-000 | SICK PAY WAGES                 | \$ | 12,232.60  | \$ | 12,606.53  | \$ | 28,908.49  | \$ | 22,650.00  | \$ | 22,438.00    | \$ | 22,650.00  |            |            | 0.00%  |              |        |       |
| 100-00-53311-130-000 | SICK PAY FICA                  | \$ | 910.61     | \$ | 934.51     | \$ | 2,135.35   | \$ | 1,735.00   |    |              | \$ | 1,735.00   |            |            | 0.00%  |              |        |       |
| 100-00-53311-131-000 | SICK PAY RETIREMENT            | \$ | 831.83     | \$ | 869.82     | \$ | 2,009.05   | \$ | 1,630.00   |    |              | \$ | 1,645.00   | \$         | 26,030.00  | 0.92%  |              |        |       |
| 100-00-53441-100-000 | STORM SEWER MAINT WAGES        | \$ | 12,786.78  | \$ | 22,451.91  | \$ | 13,803.95  | \$ | 17,555.00  | \$ | 10,000.00    | \$ | 18,000.00  |            |            | 2.53%  |              |        |       |
| 100-00-53441-130-000 | STORM SEWER MAINT FICA         | \$ | 952.39     | \$ | 1,671.54   | \$ | 1,024.35   | \$ | 1,345.00   |    |              | \$ | 1,380.00   |            |            | 2.60%  |              |        |       |
| 100-00-53441-131-000 | STORM SEWER MAINT RETIREMENT   | \$ | 869.55     | \$ | 1,549.22   | \$ | 959.37     | \$ | 1,265.00   |    |              | \$ | 1,305.00   |            |            | 3.16%  |              |        |       |
| 100-00-53441-200-000 | STORM SEWER MAINT OTHER        | \$ | 432.01     | \$ | 446.80     | \$ | 1,464.04   | \$ | 3,600.00   | \$ | 3,600.00     | \$ | 3,600.00   | \$         | 24,285.00  | 0.00%  |              |        |       |
| 100-00-53600-100-000 | SANITARY SEWER MAINT WAGES     | \$ | 27,733.54  | \$ | 31,734.68  | \$ | 33,141.07  | \$ | 31,775.00  | \$ | 33,000.00    | \$ | 33,000.00  |            |            | 3.86%  |              |        |       |
| 100-00-53600-130-000 | SANITARY SEWER MAINT FICA      | \$ | 2,069.61   | \$ | 2,368.50   | \$ | 2,470.99   | \$ | 2,430.00   |    |              | \$ | 2,525.00   |            |            | 3.91%  |              |        |       |
| 100-00-53600-131-000 | SANITARY SEWER MAINT RETIREMEN | \$ | 1,885.97   | \$ | 2,189.76   | \$ | 2,303.22   | \$ | 2,290.00   |    |              | \$ | 2,395.00   |            |            | 4.59%  |              |        |       |
| 100-00-53600-200-000 | SANITARY SEWER MAINT OTHER     | \$ | 2,645.63   | \$ | 369.73     | \$ | 2,657.67   | \$ | 2,500.00   | \$ | 2,500.00     | \$ | 2,500.00   | \$         | 40,420.00  | 0.00%  |              |        |       |
| 100-00-53620-100-000 | GARBAGE COLLECTION WAGES       | \$ | 39,798.83  | \$ | 42,087.56  | \$ | 42,203.91  | \$ | 47,687.00  | \$ | 25,000.00    | \$ | 48,000.00  |            |            | 0.66%  |              |        |       |
| 100-00-53620-130-000 | GARBAGE COLLECTION FICA        | \$ | 3,041.32   | \$ | 3,212.59   | \$ | 3,224.50   | \$ | 3,650.00   |    |              | \$ | 3,675.00   |            |            | 0.68%  |              |        |       |
| 100-00-53620-131-000 | GARBAGE COLLECTION RETIRE      | \$ | 82.78      | \$ | 174.13     | \$ | 129.33     |    |            |    |              |    |            |            |            |        |              |        |       |
| 100-00-53620-200-000 | GARBAGE COLLECTION OTHER       | \$ | 448.98     | \$ | 469.17     | \$ | 330.00     | \$ | 300.00     | \$ | 300.00       | \$ | 300.00     | \$         | 51,975.00  | 0.00%  |              |        |       |
| 100-00-53632-100-000 | RECYCLING WAGES                | \$ | 17,988.19  | \$ | 19,079.11  | \$ | 21,029.51  | \$ | 20,982.00  | \$ | 19,200.00    | \$ | 22,000.00  |            |            | 4.85%  |              |        |       |
| 100-00-53632-130-000 | RECYCLING FICA                 | \$ | 1,372.54   | \$ | 1,455.51   | \$ | 1,594.60   | \$ | 1,605.00   |    |              | \$ | 1,685.00   |            |            | 4.98%  |              |        |       |
| 100-00-53632-131-000 | RECYCLING RETIREMENT           | \$ | 92.66      | \$ | 99.07      | \$ | 412.19     |    |            |    |              |    |            |            |            |        |              |        |       |
| 100-00-53632-200-000 | RECYCLING OTHER                | \$ | 850.00     | \$ | 300.00     | \$ | 180.00     | \$ | 815.00     | \$ | 4,337.00     | \$ | 815.00     | \$         | 24,500.00  | 0.00%  |              |        |       |
| 100-00-57347-100-000 | CURB & GUTTER WAGES            | \$ | 19,564.00  | \$ | 27,035.35  | \$ | 11,099.82  | \$ | 21,890.00  | \$ | 10,000.00    | \$ | 22,000.00  |            |            | 0.50%  |              |        |       |
| 100-00-57347-130-000 | CURB & GUTTER FICA             | \$ | 1,454.33   | \$ | 2,007.70   | \$ | 823.63     | \$ | 1,675.00   |    |              | \$ | 1,685.00   |            |            | 0.60%  |              |        |       |
| 100-00-57347-131-000 | CURB & GUTTER RETIREMENT       | \$ | 1,330.35   | \$ | 1,858.45   | \$ | 771.41     | \$ | 1,580.00   |    |              | \$ | 1,595.00   |            |            | 0.95%  |              |        |       |
| 100-00-57347-200-000 | CURB & GUTTER OTHER            | \$ | 8,431.27   | \$ | 10,181.16  | \$ | 6,447.79   | \$ | 8,000.00   | \$ | 1,000.00     | \$ | 7,500.00   | \$         | 32,780.00  | -6.25% |              |        |       |
| 100-00-57348-100-000 | SIDEWALKS WAGES                | \$ | 6,273.24   | \$ | 10,013.17  | \$ | 7,011.65   | \$ | 10,450.00  | \$ | 5,000.00     | \$ | 10,000.00  |            |            | -4.31% |              |        |       |
| 100-00-57348-130-000 | SIDEWALKS FICA                 | \$ | 465.13     | \$ | 741.72     | \$ | 520.82     | \$ | 800.00     |    |              | \$ | 765.00     |            |            | -4.38% |              |        |       |
| 100-00-57348-131-000 | SIDEWALKS RETIREMENT           | \$ | 426.59     | \$ | 682.58     | \$ | 487.29     | \$ | 755.00     |    |              | \$ | 725.00     |            |            | -3.97% |              |        |       |
| 100-00-57348-200-000 | SIDEWALKS OTHER                | \$ | 6,182.59   | \$ | 1,312.95   | \$ | 1,699.38   | \$ | 7,000.00   | \$ | 2,500.00     | \$ | 6,500.00   | \$         | 17,990.00  | -7.14% |              |        |       |
| 100-00-57431-200-000 | STREET DEPT SURPLUS            |    |            |    |            |    |            | \$ | 779,935.00 |    |              |    | \$         | 806,490.00 |            | 3.40%  |              |        |       |
| 100-00-53101-132-000 | STREET DEPT INSURANCE          | \$ | 154,808.00 | \$ | 168,001.69 | \$ | 174,041.51 | \$ | 177,204.00 | \$ | 247,604.00   | \$ | 177,204.00 | \$         | 184,230.00 | \$     | 251,630.00   | 3.96%  |       |
| 100-00-53307-200-000 | GAS & OIL OTHER                | \$ | 53,681.60  | \$ | 41,695.20  | \$ | 46,242.40  | \$ | 53,000.00  | \$ |              | \$ | 53,000.00  | \$         | 51,000.00  |        | -3.77%       |        |       |
| 100-00-53313-200-000 | STOP & GO LIGHTS               | \$ | 4,382.17   | \$ | 1,369.21   | \$ | 5,503.08   | \$ | 3,200.00   | \$ |              | \$ | 3,200.00   | \$         | 3,200.00   |        | 0.00%        |        |       |
| 100-00-57345-200-000 | STORM SEWER                    | \$ | 1,154.60   | \$ | 1,401.30   | \$ | 740.93     | \$ | 3,200.00   | \$ |              | \$ | 3,200.00   | \$         | 3,200.00   |        | 0.00%        |        |       |
| 100-00-57410-200-000 | SANITARY SEWER OTHER           | \$ | 4,052.60   | \$ | 197.08     | \$ | 3,351.24   | \$ | 11,000.00  | \$ | 1,027,539.00 | \$ | 11,000.00  | \$         | 10,000.00  | \$     | 1,058,120.00 | -9.09% | 2.98% |
| 100-00-55110-100-000 | LIBRARY WAGES                  | \$ | 208,396.32 | \$ | 221,557.99 | \$ | 233,655.01 | \$ | 256,004    | \$ |              | \$ | 256,004    | \$         | 284,479    |        | 11.12%       |        |       |
| 100-00-55110-130-000 | LIBRARY FICA                   | \$ | 15,493.06  | \$ | 16,488.82  | \$ | 17,393.06  | \$ | 19,584     | \$ |              | \$ | 19,584     | \$         | 21,793     |        | 11.28%       |        |       |
| 100-00-55110-131-000 | LIBRARY RETIREMENT             | \$ | 8,432.45   | \$ | 8,283.86   | \$ | 8,154.70   | \$ | 10,034     | \$ |              | \$ | 10,034     | \$         | 11,875     |        | 18.35%       |        |       |
| 100-00-55110-132-000 | LIBRARY INSURANCE              | \$ | 45,175.71  | \$ | 47,735.59  | \$ | 52,939.76  | \$ | 50,625     | \$ |              | \$ | 50,625     | \$         | 52,557     |        | 3.82%        |        |       |
| 100-00-55110-200-000 | LIBRARY WORK COM/PROP INS      | \$ | 4,825.49   | \$ | 4,687.00   | \$ | 9,420.00   | \$ | 10,500     | \$ |              | \$ | 10,500     | \$         | 10,500     |        | 0.00%        |        |       |
| 100-00-55110-200-000 | LIBRARY MISCELLANEOUS          | \$ | 16,161.33  | \$ | 16,144.91  | \$ | 31,469.96  | \$ | 1,500      | \$ |              | \$ | 1,500      | \$         | 1,500      |        | 0.00%        |        |       |
| 100-00-55110-301-000 | LIBRARY PERIODICALS/MAGAZINES  | \$ | 633.73     | \$ | 694.95     | \$ | (377.05)   | \$ | 1,200      | \$ |              | \$ | 1,200      | \$         | 1,200      |        | 0.00%        |        |       |
| 100-00-55110-302-000 | LIBRARY CHILDRENS              | \$ | 3,489.64   | \$ | 6,839.13   | \$ | 6,709.95   | \$ | 7,900      | \$ |              | \$ | 7,900      | \$         | 7,900      |        | 0.00%        |        |       |
| 100-00-55110-303-000 | LIBRARY ADULT BOOKS            | \$ | 11,293.24  | \$ | 9,228.73   | \$ | 10,652.61  | \$ | 11,000     | \$ |              | \$ | 11,000     | \$         | 11,000     |        | 0.00%        |        |       |
| 100-00-55110-304-000 | LIBRARY VISUAL                 | \$ | 1,404.81   | \$ | 1,554.49   | \$ | 1,425.55   | \$ | 3,500      | \$ |              | \$ | 3,500      | \$         | 3,500      |        | 0.00%        |        |       |
| 100-00-55110-305-000 | LIBRARY BLDG EQUIP & SUPPLIES  | \$ | 5,390.79   | \$ | 3,639.67   | \$ | 2,868.21   | \$ | 2,500      | \$ |              | \$ | 2,500      | \$         | 3,000      |        | 20.00%       |        |       |

|                      |                                        |    |              |    |              |    |              |    |              |    |              |           |              |           |              |          |              |          |        |
|----------------------|----------------------------------------|----|--------------|----|--------------|----|--------------|----|--------------|----|--------------|-----------|--------------|-----------|--------------|----------|--------------|----------|--------|
| 100-00-55110-306-000 | LIBRARY MAINTENANCE                    | \$ | 4,362.93     | \$ | 6,822.89     | \$ | 9,369.51     | \$ | 6,000        |    | \$           | 6,000     | \$           | 6,000     |              | 0.00%    |              |          |        |
| 100-00-55110-307-000 | LIBRARY UTILITIES                      | \$ | 19,501.50    | \$ | 20,892.06    | \$ | 17,783.14    | \$ | 22,000       |    | \$           | 22,000    | \$           | 22,000    |              | 0.00%    |              |          |        |
| 100-00-55110-308-000 | LIBRARY ELECTRONIC DATABASES           | \$ | -            | \$ | -            | \$ | -            |    |              |    |              |           |              |           |              |          |              |          |        |
| 100-00-55110-309-000 | LIBRARY AUDIO BOOKS                    | \$ | 1,657.97     | \$ | 1,715.97     | \$ | 1,752.89     | \$ | 2,000        |    | \$           | 2,000     | \$           | 2,000     |              | 0.00%    |              |          |        |
| 100-00-55110-310-000 | LIBRARY EDUCATION & TRAINING           | \$ | 1,255.19     | \$ | 2,269.08     | \$ | 1,791.13     | \$ | 2,000        |    | \$           | 2,000     | \$           | 2,000     |              | 0.00%    |              |          |        |
| 100-00-55110-311-000 | LIBRARY TECHNOLOGY                     | \$ | 16,758.50    | \$ | 23,063.93    | \$ | 23,344.30    | \$ | 25,000       |    | \$           | 25,000    | \$           | 25,000    |              | 0.00%    |              |          |        |
| 100-00-55110-312-000 | LIBRARY POSTAGE                        | \$ | -            | \$ | 21.81        | \$ | -            |    |              |    |              |           |              |           |              |          |              |          |        |
| 100-00-55110-313-000 | LIBRARY FURNISHING & EQUIPMENT         | \$ | 120.62       | \$ | -            | \$ | -            | \$ | 300          |    | \$           | 300       | \$           | 300       |              | 0.00%    |              |          |        |
| 100-00-55110-314-000 | LIBRARY OFFICE SUPPLIES                | \$ | 4,329.65     | \$ | 7,167.03     | \$ | 7,145.00     | \$ | 6,000        |    | \$           | 9,000     | \$           | 8,250     |              | 37.50%   |              |          |        |
| 100-00-55110-315-000 | LIBRARY ADMINISTRATIVE FEES            | \$ | -            | \$ | -            | \$ | -            |    |              |    |              |           |              |           |              |          |              |          |        |
| 100-00-55110-316-000 | LIBRARY SPECIAL DONATION EXPENSE       | \$ | -            | \$ | -            | \$ | -            |    |              |    |              |           |              |           |              |          |              |          |        |
| 100-00-55110-317-000 | LIBRARY CLEANING SERVICES              | \$ | 1,695.00     | \$ | 2,120.00     | \$ | 3,470.00     | \$ | 2,500        |    | \$           | 2,500     | \$           | 2,500     |              | 0.00%    |              |          |        |
| 100-00-55110-318-000 | LIBRARY PROGRAMMING/ADVERTISING        | \$ | 2,174.81     | \$ | 1,179.50     | \$ | 1,294.96     | \$ | 1,800        |    | \$           | 2,200     | \$           | 3,500     |              | 94.44%   |              |          |        |
| 100-00-55110-319-000 | LIBRARY YOUTH SERVICES SUPPLIES        | \$ | 540.64       | \$ | 1,465.50     | \$ | 3,048.44     | \$ | 1,900        |    | \$           | 1,900     | \$           | 3,500     |              | 84.21%   |              |          |        |
| 100-00-57520-200-000 | LIBRARY OUTLAY                         | \$ | -            | \$ | -            | \$ | -            | \$ | 443,847.00   |    |              |           | \$           | 484,354   |              |          |              |          |        |
| 100-00-55200-100-000 | PARKS WAGES                            | \$ | 55,987.30    | \$ | 61,494.98    | \$ | 69,813.27    | \$ | 65,400       |    | \$           | 77,000    | \$           | 67,055    |              | 2.53%    |              |          |        |
| 100-00-55200-130-000 | PARKS FICA                             | \$ | 4,283.04     | \$ | 4,704.37     | \$ | 5,351.18     | \$ | 5,005        |    | \$           | 5,891     | \$           | 5,130     |              | 2.50%    |              |          |        |
| 100-00-55200-131-000 | PARKS RETIREMENT                       | \$ | -            | \$ | -            | \$ | 787.24       | \$ | 762          |    | \$           | 650       | \$           | 690       |              | -9.45%   |              |          |        |
| 100-00-55200-132-000 | PARKS INSURANCE                        |    |              | \$ | 51,799.94    | \$ | 4,534.44     | \$ | 5,106        |    | \$           | 5,200     | \$           | 5,475     |              | 7.23%    |              |          |        |
| 100-00-55200-200-000 | PARKS OTHER                            | \$ | 63,248.75    | \$ | -            | \$ | 6,166.10     | \$ | 8,775        |    | \$           | 13,000    | \$           | 11,000    |              | 25.36%   |              |          |        |
| 100-00-55200-201-000 | PARKS FUEL                             |    |              | \$ | -            | \$ | 6,166.10     | \$ | 7,250        |    | \$           | 7,250     | \$           | 7,250     |              | 0.00%    |              |          |        |
| 100-00-55200-202-000 | PARKS FLEET MAINTENANCE & SUPPLIES     |    |              | \$ | -            | \$ | 8,164.66     | \$ | 6,100        |    | \$           | 5,500     | \$           | 5,500     |              | -9.84%   |              |          |        |
| 100-00-55200-203-000 | PARKS SUPPLIES/TOOLS                   |    |              | \$ | -            | \$ | 17,211.50    | \$ | 16,500       |    | \$           | 14,000    | \$           | 12,000    |              | -27.27%  |              |          |        |
| 100-00-55200-204-000 | PARKS BALLFIELD MAINTENANCE & SUPPLIES |    |              | \$ | -            | \$ | 674.79       | \$ | 750          |    | \$           | 1,750     | \$           | 750       |              | 0.00%    |              |          |        |
| 100-00-55200-205-000 | PARKS EMPLOYEE TRAINING                |    |              | \$ | -            | \$ | 338.06       | \$ | 750          |    | \$           | 100       | \$           | 100       |              | -86.67%  |              |          |        |
| 100-00-55200-206-000 | PARKS PORTABLE TOILETS                 |    |              | \$ | -            | \$ | 4,047.25     | \$ | 4,000        |    | \$           | 3,500     | \$           | 4,000     |              | 0.00%    |              |          |        |
| 100-00-55200-207-000 | PARKS UTILITIES                        |    |              | \$ | -            | \$ | 10,308.39    | \$ | 4,100        |    | \$           | 10,500    | \$           | 11,000    |              | 168.29%  |              |          |        |
| 100-00-55300-100-000 | RECREATION WAGES                       | \$ | 64,920.00    | \$ | 66,073.13    | \$ | 69,064.00    | \$ | 70,543       |    | \$           | 70,543    | \$           | 73,840    |              | 4.67%    |              |          |        |
| 100-00-55300-130-000 | RECREATION FICA                        | \$ | 4,790.91     | \$ | 4,784.99     | \$ | 5,008.24     | \$ | 5,396        |    | \$           | 5,396     | \$           | 5,650     |              | 4.71%    |              |          |        |
| 100-00-55300-131-000 | RECREATION RETIREMENT                  | \$ | 4,414.56     | \$ | 4,559.05     | \$ | 4,799.95     | \$ | 4,870        |    | \$           | 4,870     | \$           | 5,130     |              | 5.34%    |              |          |        |
| 100-00-55300-132-000 | RECREATION INSURANCE                   | \$ | 22,625.10    | \$ | 24,148.59    | \$ | 25,344.10    | \$ | 25,800       |    | \$           | 25,800    | \$           | 26,300    |              | 1.94%    |              |          |        |
| 100-00-55300-200-000 | RECREATION OTHER                       | \$ | 4,764.76     | \$ | 7,923.70     | \$ | 1,983.25     | \$ | 5,227        |    | \$           | 3,000     | \$           | 3,000     |              | -42.61%  |              |          |        |
| 100-00-55300-201-000 | RECREATION SUPPLIES                    |    |              | \$ | -            | \$ | 1,643.85     | \$ | 1,500        |    | \$           | 750       | \$           | 700       |              | -53.33%  |              |          |        |
| 100-00-55300-202-000 | RECREATION EMPLOYEE TRAINING           |    |              | \$ | -            | \$ | 943.91       | \$ | 1,015        |    | \$           | 1,000     | \$           | 1,000     |              | -1.48%   |              |          |        |
| 100-00-55300-203-000 | RECREATION PROGRAM EXPENSE             |    |              | \$ | -            | \$ | 26,182.34    | \$ | 12,000       |    | \$           | 46,000    | \$           | 43,450    |              |          |              |          |        |
| 100-00-55440-200-000 | RINKS OTHER                            | \$ | -            | \$ | 41.76        | \$ | 110.81       | \$ | 1,045        | \$ | 251,894.00   | \$        | 200          | \$        | 100          | \$       | 289,120.00   | -90.43%  | 14.78% |
| 100-00-55202-100-000 | KARNER BLUE GARDEN CLUB                | \$ | 11,483.50    | \$ | 12,526.34    | \$ | 13,880.76    | \$ | 4,500.00     | \$ | 4,500.00     |           | \$           | 4,500.00  | \$           | 4,500.00 | 0.00%        | 0.00%    |        |
| 100-00-51102-200-000 | FAX MACHINE OTHER                      | \$ | 865.06       | \$ | 912.88       | \$ | 1,008.79     | \$ | 1,100.00     |    | \$           | 190.00    | \$           | -         |              | -100.00% |              |          |        |
| 100-00-51103-200-000 | POSTAGE                                | \$ | 1,377.89     | \$ | 2,729.49     | \$ | 2,106.80     | \$ | 4,500.00     |    | \$           | 3,000.00  | \$           | 3,000.00  |              | -33.33%  |              |          |        |
| 100-00-51440-200-000 | ELECTIONS OTHER                        | \$ | 5,175.22     | \$ | 10,111.53    | \$ | 4,414.58     | \$ | 16,000.00    |    | \$           | 6,350.00  | \$           | 12,000.00 |              | -25.00%  |              |          |        |
| 100-00-51510-200-000 | AUDIT OTHER                            | \$ | 56,904.00    | \$ | 62,422.50    | \$ | 62,333.25    | \$ | 65,000.00    |    | \$           | 52,750.00 | \$           | 65,000.00 |              | 0.00%    |              |          |        |
| 100-00-51530-200-000 | ASSESSMENT OF PROPERTY                 | \$ | 23,300.00    | \$ | 23,300.00    | \$ | 14,500.00    | \$ | 15,000.00    |    | \$           | 15,000.00 | \$           | 15,000.00 |              | 0.00%    |              |          |        |
| 100-00-51531-200-000 | MANUF ASSESS SURCHARGE                 | \$ | 1,019.13     | \$ | 998.04       | \$ | 1,036.20     | \$ | 1,250.00     |    | \$           | 1,190.00  | \$           | 1,250.00  |              | 0.00%    |              |          |        |
| 100-00-51533-200-000 | SAFETY PROGRAM OTHER                   | \$ | 9,600.00     | \$ | 9,600.00     | \$ | 9,600.00     | \$ | 10,000.00    |    | \$           | 9,600.00  | \$           | 10,000.00 |              | 0.00%    |              |          |        |
| 100-00-51700-200-000 | STORAGE BULDG / OLD ANIMAL SHELTER     | \$ | 48.00        | \$ | -            | \$ | -            | \$ | -            |    | \$           | -         |              |           |              |          |              |          |        |
| 100-00-51980-200-000 | SUNDRY UNCLASSIFIED OTHER              | \$ | 16,960.00    | \$ | 18,958.52    | \$ | 26,888.21    | \$ | 20,000.00    |    | \$           | 27,250.00 | \$           | 20,500.00 |              | 2.50%    |              |          |        |
| 100-00-51982-200-000 | INFORMATION TECHNOLOGY                 | \$ | 10,138.70    | \$ | 9,876.00     | \$ | 10,733.67    | \$ | 15,000.00    |    | \$           | 12,500.00 | \$           | 15,000.00 |              | 0.00%    |              |          |        |
| 100-00-53420-200-000 | STREET LIGHTING                        | \$ | 66,975.52    | \$ | 65,679.19    | \$ | 66,068.16    | \$ | 70,000.00    |    | \$           | 65,000.00 | \$           | 67,500.00 |              | -3.57%   |              |          |        |
| 100-00-53510-200-000 | AIRPORT OTHER                          | \$ | 12,500.00    | \$ | 12,504.59    | \$ | 12,500.00    | \$ | 12,500.00    |    | \$           | 12,500.00 | \$           | 12,500.00 |              | 0.00%    |              |          |        |
| 100-00-53630-200-000 | LANDFILL OTHER                         | \$ | 40,428.00    | \$ | 48,784.25    | \$ | 49,550.98    | \$ | 56,000.00    |    | \$           | 45,000.00 | \$           | 53,000.00 |              | -5.36%   |              |          |        |
| 100-00-53631-200-000 | LANDFILL ABANDONMENT                   | \$ | 3,606.00     | \$ | 3,950.00     | \$ | 4,068.00     | \$ | 4,500.00     |    | \$           | 4,200.00  | \$           | 4,500.00  |              | 0.00%    |              |          |        |
| 100-00-54101-200-000 | RODENT & PEST CONTROL                  | \$ | 175.00       | \$ | 185.00       | \$ | 95.00        | \$ | 500.00       |    | \$           | 100.00    | \$           | 500.00    |              | 0.00%    |              |          |        |
| 100-00-54102-200-000 | ANIMAL SHELTER                         | \$ | 10,000.00    | \$ | 10,000.00    | \$ | 10,000.00    | \$ | 10,000.00    |    | \$           | 10,000.00 | \$           | 10,000.00 |              | 0.00%    |              |          |        |
| 100-00-55207-200-000 | LALLAPALOOZA OPER EXP OTHER            | \$ | 891.93       | \$ | 906.32       | \$ | 6,674.66     | \$ | 1,000.00     |    | \$           | 535.00    | \$           | 1,000.00  |              | 0.00%    |              |          |        |
| 100-00-55301-200-000 | DONATIONS OTHER                        | \$ | -            | \$ | -            | \$ | -            |    |              |    | \$           | -         |              |           |              |          |              |          |        |
| 100-00-57343-200-000 | STREET LIGHTING OUTLAY                 | \$ | 2,845.00     | \$ | -            | \$ | 1,720.05     | \$ | 2,500.00     |    | \$           | -         | \$           | 2,500.00  |              | 0.00%    |              |          |        |
| 100-00-57636-200-000 | FOUNDATION TRAIL                       | \$ | 14,392.32    | \$ | 11,484.03    | \$ | 7,371.51     | \$ | -            |    | \$           | 50,000.00 | \$           | -         |              |          |              |          |        |
| 100-00-57730-200-000 | LEVEE CERTIFICATION / MAINT            | \$ | 7,295.12     | \$ | 1,099.73     | \$ | 2,342.57     | \$ | 1,200.00     |    | \$           | 75.00     | \$           | 3,000.00  |              | 150.00%  | -3.36%       |          |        |
| 100-00-58000-000-000 | INVESTMENT MANAGEMENT FEES             | \$ | 1,106.10     | \$ | 640.18       | \$ | 339.86       | \$ | 500.00       | \$ | 306,550.00   | \$        | -            | \$        | -            | \$       | 296,250.00   | -100.00% |        |
| 300 Fund             | PRINCIPAL L/T DEBT                     | \$ | 226,206.05   | \$ | 505,656.41   | \$ | 744,343.59   | \$ | 500,000.00   | \$ | 500,000.00   | \$        | 525,000.00   | \$        | 540,000.00   | \$       | 540,000.00   | 8.00%    | 8.00%  |
| 300 Fund             | INTEREST L/T DEBT                      | \$ | 3,026.82     | \$ | 4,343.59     | \$ | 15,598.22    | \$ | 25,000.00    | \$ | 25,000.00    | \$        | 25,000.00    | \$        | 35,000.00    | \$       | 35,000.00    | 40.00%   | 40.00% |
|                      | TOTALS                                 | \$ | 3,223,548.47 | \$ | 3,556,131.39 | \$ | 3,946,861.57 | \$ | 3,957,318.00 | \$ | 3,957,318.00 | \$        | 3,870,073.50 | \$        | 4,156,812.00 | \$       | 4,156,812.00 |          |        |
|                      | Less: Debt & Library Revenues          | \$ | 2,991,839.96 | \$ | 2,771,755.98 | \$ | 2,925,508.68 | \$ | 3,170,906.92 | \$ | 3,171,936.00 | \$        | 3,059,691.50 | \$        | 3,282,678.00 | \$       | 3,321,430.00 |          | 3.52%  |
|                      | City Share Library                     | \$ | 141,384.87   | \$ | 129,197.50   | \$ | 181,900.05   | \$ | 183,465.00   | \$ | 183,465.00   | \$        | 186,865.00   | \$        | 185,220.00   | \$       | 185,220.00   |          | 0.96%  |
|                      | Expenditure Difference (%)             |    |              |    |              |    |              |    |              |    |              |           |              |           |              |          |              |          |        |

## 2027 City Operating Expenses By Department

